

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): An inductive element having a first direction, a second direction, and a stacking direction, said inductive element comprising:

a plurality of alternating individual sheets of conducting and insulating layers forming a stack wherein each conducting layer is integrally formed from a solid sheet into a U-shaped conductive layer such that every U-shaped conductive layer is located in a substantially same position along the first direction and the second direction and is located a distance from an adjacent U-shaped conductive layer along the stacking direction;

an embedding material filled in an area between legs of the U-shaped conducting layers; and

a bridge conductor which bridges an opening edge of the U-shaped conducting layer to an opening edge of the next U-shaped conducting layer to form a coil,

wherein said U-shaped conducting layers are connected by said bridge conductor by skipping one of said U-shaped conducting layers so as to form two sets of rectangular helical coils.

Claim 2 (Canceled).

Claim 3 (Previously Presented): An inductive element as claimed in claim 1 wherein either said insulating layers are or said embedding material is made of either resin or a composite material which is made by mixing functional material powder into the resin.

Claim 4 (Previously Presented): An inductive element as claimed in claim 1 wherein said U-shaped conducting layers are made of either a metal plate or a metal foil; and

said bridge conductor is formed by a photolithography method.

 Claim 5 (Previously Presented): An inductive element as claimed in claim 4 wherein said bridge conductor is formed on a flattened surface of both an opening edge of said U-shaped conducting layers and said embedding material which has been embedded in said area.

 Claim 6 (Original): An inductive element as claimed in claim 1 wherein said inductive element has an insulating layer which covers a peripheral portion of said coil; at least one of said insulating layer and said embedding material is constructed of a magnetic material; and

 the insulating layer between the coil conductors is made of a dielectric material.

 Claims 7-12 (Canceled).

 Claim 13 (Currently Amended): An inductive element having a first direction, a second direction, and a stacking direction, said inductive element comprising:

 a stacked core substrate formed by stacking a plurality of core substrates, each core substrate having a U-shaped conductor corresponding to three sides of plural rectangular helical coils, every U-shaped conductive layer being located in a substantially same position along the first direction and the second direction and being located a distance from an adjacent U-shaped conductive layer along the stacking direction;

 a bridge conductor which bridges an opening edge of the U-shaped conductor to an opening edge of the next U-shaped conductor to form a coil; and

 an insulating layer covering said bridge conductors,

wherein said U-shaped conductors are connected by said bridge conductor by
skipping one of said U-shaped conductors so as to form two sets of rectangular helical coils.

Claim 14 (Canceled).

Claim 15 (Original): An inductive element as claimed in claim 13 wherein said U-shaped conductors of each of said layers are coaxially formed in a multiple manner; such U-shaped conductors having the same sizes, which are located adjacent to each other along a stacking layer direction, are connected to each other by said bridge conductors; and

among the U-shaped conductors which are located adjacent to each other along inner/outer directions, such U-shaped conductors located on the same side edge portions along the stacking larger direction, or the opposite side edge portions along the stacking layer direction are connected to each other by said bridge conductors, whereby rectangular helical coils are formed in a multiple manner.

Claim 16 (Previously Presented): An inductive element as claimed in claim 13 wherein both said stacked core substrate and said insulating layer are made of either resin or a composite material made by mixing functional material powder into the resin.

Claim 17 (Original): An inductive element as claimed in claim 13 wherein both said U-shaped conductors and said bridge conductors are formed by way of a photolithography method.

Claims 18-26 (Canceled).

Claim 27 (Previously Presented): An inductive element comprising:

a plurality of alternating individual sheets of conducting and insulating layers forming a stack wherein the conducting layers are solid and processed to be U-shaped;

an embedding material filled in an area between legs of the U-shaped conducting layers; and

a bridge conductor which bridges the U-shaped conducting layers by skipping one of said U-shaped conducting layers to form two sets of rectangular helical coils.

Claim 28 (Previously Presented): An inductive element as claimed in claim 27 wherein either said insulating layers are or said embedding material is made of either resin or a composite material which is made by mixing functional material powder into the resin.

Claim 29 (Previously Presented): An inductive element as claimed in claim 27 wherein said U-shaped conducting layers are made of either a metal plate or a metal foil; and said bridge conductor is formed by a photolithography method.

Claim 30 (Previously Presented): An inductive element as claimed in claim 29 wherein said bridge conductor is formed on a flattened surface of both an opening edge of said U-shaped conducting layers and said embedding material which has been embedded in said area.

Claim 31 (Previously Presented): An inductive element as claimed in claim 27 wherein said inductive element has an insulating layer which covers a peripheral portion of said coil;

at least one of said insulating layer and said embedding material is constructed of a magnetic material; and

the insulating layer between the coil conductors is made of a dielectric material.